

## APPENDIX 8.

[See Chap. 9, Art. 159 (h).]

*Rules for the guidance of persons sending patients for treatment and for patients arriving at the Pasteur Institute, Kasauli.*

1. The Government of India have granted both to Government servants and to such indigent persons as are unconnected with the public service and are not assisted by private employers, etc., certain concessions to enable them, when bitten by a rabid animal, to proceed without delay to the Pasteur Institute at Kasauli for treatment. These concessions are as follows :—

- \*(1) All officers of the Civil Veterinary Department of whatever class are treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by their journeys to and from Kasauli and their residence there for treatment, subject to the proviso that this concession is admissible only to an officer who comes into contact with a rabid or suspected animal while actually discharging his official duty.
- (2) Any Government servant, who has difficulty in finding at once the means to enable him to proceed to the institute and whose substantive pay exceeds Rs100, but does not exceed Rs500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli and back, namely, (a) a single fare each way by railway of the class by which he is entitled to travel on duty, and (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than twelve monthly instalments.
- (3) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli at his own expense, may, provided that he is drawing not more than a substantive pay of Rs100 a month, be granted :—
  - (a) his actual travelling expenses to Kasauli and back not exceeding the amount admissible under the rule laid down in clause (1) above. [Government servants of the third and fourth classes (as defined in Article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of local Governments];
  - (b) an advance of one month's pay; and
  - (c) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave. (Any leave required in excess will be treated as privilege or sick leave.)
- (4) Government servants drawing not more than Rs25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to, and from, the Pasteur Institute, at the rates of daily allowance admissible to officers of third and fourth classes (as the case may be) under Article 1063 of the Civil Service Regulations.
- (5) Any Government servant drawing a substantive pay of not more than Rs500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses [as defined in clauses (1) and (2) (a) above] of the person bitten to Kasauli and back plus one month's pay. If his pay does not exceed Rs100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient. The advances will be recoverable

No. 352.

*Insert* the following as note to rule 1 (3) of Appendix 8 to Civil Account Code, Volume I—

“The leave salary of a Government servant-in inferior service during the one month's extra leave on average pay granted under rule (3) above is not subject to the usual condition that there will be no extra expense to Government.”

(C. A. C., Vol. I, No. 352, dated 1st December 1924.)

No. 371.

*Page 148, Appendix 8—*

*In the last line of note 2 under the heading of this appendix as introduced by Correction No. 310, dated 1st March 1924 insert "or to any such capital" between the words "institute" and "provided".*

(C. A. C., I, 8th Edn., No. 371, dated 1st April 1925.)

Pages 148-151, Appendix 8—

*Substitute the following for the existing appendix:—*

## APPENDIX 8.

[ See Chapter 9, Article 159 (b). ]

*Rules made by the Governor General in Council for the guidance of persons sending patients for anti-rabic treatment and for patients arriving at a Pasteur Institute.*

**NOTE.**—The expenditure connected with leave, advances, travelling expenses and maintenance charges, etc., of Government servants under the administrative control of a provincial Government as well as the provincial expenditure connected with the aid given to other persons for anti-rabic treatment is regulated by the rules of the Government concerned.

1. The following rules have been prescribed in regard to the grant of concessions to able Government servants paid from Central Revenues, and in special cases, indigent persons unconnected with Government service who are not residing in an area administered by a Governor-in-Council who are bitten by a rabid animal, to undergo treatment at a Pasteur Institute:—

- (1) A Government servant of the Civil Veterinary Department will be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by his journeys to and from the institute and his residence there for treatment, provided that he came into contact with a rabid or suspected animal while actually discharging his official duty.
- (2) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an institute and whose substantive pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to the institute and back, namely, (a) single fare each way by railway of the class by which he is entitled to travel on duty, and (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the travelling allowance admissible for journeys on duty under ordinary rules. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.
- (3) If a Government servant is considered too poor to proceed to an institute at his own expense and if his substantive pay is not more than Rs. 100 a month, he may be granted his actual travelling expenses to the institute and back as defined in rule (2) above and an advance of one month's substantive pay and leave as provided for in that rule. (Government servants of the third and fourth grades, as defined in rule 17 of the Supplementary Rules to Fundamental Rules, may, however, be granted their full actual expenses for journeys by road if this concession is necessary.

- (4) If a Government servant is drawing not more than Rs. 25 a month, he may be granted, in addition to the terms mentioned in rule (3) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Rule 51 of the Supplementary Rules.
- (5) If a Government servant drawing not more than Rs. 100 a month is, by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant, of railway fare, if no railway concession is granted, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant. (More than one attendant may be allowed in special cases as, e.g., when the patient is a woman and in addition to one attendant is compelled to take one or more children with her).
- (6) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses (as defined in rules (2) and (3) above) of the person bitten to the institute and back *plus* one month's substantive pay. If his substantive pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.
- (7) The advances mentioned in rules (2), (3) and (6) above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under rule (6) if a Government servant's pay does not exceed Rs. 50 a month or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. In special cases the recovery of the amount advanced for the travelling expenses of a member of family of a Government servant whose substantive pay does not exceed Rs. 50 a month may also be waived.
- (8) The above concessions may be sanctioned by Departments of the Government of India and by Chief Commissioners.

NOTE.—In respect of Government servants under their administrative control, Departments of the Government of India and Chief Commissioners may delegate the powers, in full or in part, to any authority subordinate to them.

- (9) The Director of a pasteur institute may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under Rules (3) and (4). Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

2. Any indigent person unconnected with the public service who is bitten by a rabid animal but is unable to proceed to a pasteur institute at his own expense and who is not assisted from private sources may be granted :—

- (a) third class fare by rail, if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to the institute and back:

- (b) maintenance allowance at the following daily rates:—

Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment, Indians 4 annas a day during the journey and 6 annas a day during treatment.

- (c) the cost on account of one or more attendants as in Rule 1 (5).

These concessions may be sanctioned by any Government servant not below such rank as may be fixed by the Chief Commissioner of the province (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the institute, if necessary, will be paid by the Director of the institute), subject to any further rules which may be made by the Chief Commissioner.

- (d) The Director may also make advances to indigent persons who come to the institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a charge under the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the pasteur institute." Otherwise, i.e., if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

- (e) With regard to indigent patients who are sent, for treatment, from the pasteur institute to a Civil or Cantonment General Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in Rules 2(d) and 4(b).

3. An intimation in the form appended to these rules should be sent either with the patient (in a closed cover addressed to the Director of the institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendants also, will be drawn by the Director of the institute under the following rules:—

- (a) Conveyance charges from the landing station to the institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.
- (b) Maintenance charges for days spent at the institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.
- (c) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE 1.—This rule may be amended in respect of any institute by the local Government concerned.

NOTE 2.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

## FORM OF INTIMATION.

(a) \_\_\_\_\_ is hereby directed to proceed for anti-rabic treatment to \_\_\_\_\_ and is allowed to take (b) \_\_\_\_\_ as his attendant. He is a (c) \_\_\_\_\_. The expenses are debitable to the Central Government.

He has been granted the concessions noted on the reverse.

Nothing \_\_\_\_\_

Rs. \_\_\_\_\_ for maintenance at the institute and return journey has been advanced to him. (as shown on the reverse)

Station \_\_\_\_\_

Signature \_\_\_\_\_

(Despatching Officer).

Dated the \_\_\_\_\_ 19 .

Designation \_\_\_\_\_

- (a) Name of the patient.  
 (b) Name of the attendant (if any sent).  
 (c) 1. Government servant.  
       2. Member of the family of No. 1-  
       3. Indigent person.

## (REVERSE.)

List of concessions granted to \_\_\_\_\_ sent for anti-rabic treatment.

Advance of one month's substantive pay.

Road journey allowance to the entraining Railway Station

class Railway fare ( \_\_\_\_\_ tickets) to

Third class free tickets from \_\_\_\_\_ to

class steamer or boat hire R \_\_\_\_\_ per head from \_\_\_\_\_ to

Diet *en route* \_\_\_\_\_ days at \_\_\_\_\_ per day

Road journey allowance from \_\_\_\_\_ to

Mileage R

Rickshaw R

Pony hire R

Coolie R

NOTE.—Copies of this form may be obtained gratis at the nearest dispensary or police station.

[C. A. C. I, 8th Edition, No. 286, dated 1-11-23.]

OFFICE OF THE AUDITOR GENERAL IN INDIA, }  
 Delhi, the 1st November 1923. }

M. F. GAUNTLETT,  
 Auditor General.

## APPENDIX 8.

- in the same manner as those referred to in clauses (1) and (2) (b) above. If his pay does not exceed R50 a month or if, in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended concession to a person drawing not more than R100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. Local Governments or Heads of Departments may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families of Government servants whose pay does not exceed R50 a month.
- (6) Any indigent person unconnected with the public service, who in the opinion of any officer authorized to grant the concession is unable to proceed to the Pasteur Institute at his own expense may be granted :—
- (a) 3rd class fare by rail if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to Kasauli and back;
  - (b) maintenance allowance at the following daily rates :—Europeans and Anglo-Indians R1 during the journey and R2-8 during treatment; Indians 4 annas a day during the journey and 6 annas a day during treatment.
- (7) Indigent persons including women, children under 16 years of age and men who are, by reason of age or other sufficient cause incapable of travelling alone, may be allowed one attendant to accompany them to the Institute except in the special cases referred to in the note below when more than one attendant may be allowed; the cost being borne, if no railway concession is granted, by the fund to which the charges on account of the patient are debited. Such attendant or attendants may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. (This concession is also admissible to Government servants drawing not more than R100 a month.)

NOTE.—More than one attendant may be allowed on the authority of one of the authorities mentioned in paragraph 7 (d) above in special cases as, e.g., when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant, or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

2. The following is a short summary of the rules and regulations which have been laid down by the Government of India for the administration of these concessions :—

- (1) Any Government servant, not below such rank as may be fixed by the local Government, is empowered to grant the abovementioned concession except the maintenance allowance and return journey charges of indigent patients, which will be paid at Kasauli, and to authorize the immediate departure for Kasauli of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.
- (2) An intimation in the form appended to this memorandum is to be sent by the despatching officer either with the patient (in a closed cover addressed to the Director) or *with as little delay as possible after the despatch of the patient.*
- (3) Allowance for certified indigents and, when admissible, for their attendants also will be drawn as follows :—
  - (a) Conveyance charges from the arrival station to the Institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.
  - (b) Maintenance charges for days spent at Kasauli will be advanced by the Director of the Institute and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.



## APPENDIX 8.

- (c) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE.—These advances will be made from permanent advance and will be recouped on consolidated bills.

- (4) The Director may also make advances to indigent persons who come to Kasauli paying their own expense up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned—to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head "32.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli." Otherwise, i.e., if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General, Punjab, under the head specified above.
- (5) With regard to indigent patients who are sent, for treatment, from the Pasteur Institute to the Civil or Cantonment General Hospital, Kasauli, or are admitted into the Rabies Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in clauses (3) (b) and (4) above.
- (6) The Director of the Institute may, on the production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules and regulations as a recoverable loan, grant to such a Government servant an advance not exceeding one month's pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his salary in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the Treasury Officer at Kasauli, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's pay, to a Government servant who has already received an advance of one month's pay before his departure for Kasauli but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs 25 per mensem, to the amount admissible under Rule 1, clauses 3 (a) and 4. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the Institute.

## FORM OF INTIMATION.

(a) \_\_\_\_\_ is hereby directed to proceed for anti-rabic treatment to Kasauli and is allowed to take (b) \_\_\_\_\_ his attendant. He is

**No. 54.**

Appendix 8—

*Alter the number of the major head from '32' to '47' in line 17 of Rule 2 (4) of this Appendix.*

*(C. A. C., I., 8th Edition, Reforms List, No. 54—1-1-21.)*

## APPENDIX 8.

(c) \_\_\_\_\_ sent at the expense of (d) \_\_\_\_\_ who will bear all further charges in connection with his treatment.

He has been granted the concessions noted on reverse.

Nothing for maintenance at Kasauli and return journey expenses has been advanced to him.

Station \_\_\_\_\_

Signature \_\_\_\_\_

(Despatching Officer).

Dated the \_\_\_\_\_ 19 .

Designation \_\_\_\_\_

(a) Name of the patient.

(b) Name of the attendant (if any sent).

(c) 1. Government servant.

2. Local Fund servant.

3. Municipal servant.

4. Member of the family of No. 1, 2 or 3.

5. Indigent person.

(d) 1. Government, if so, also state, Provincial or Imperial Revenues.

2. Municipal Fund.

3. Local Fund.

N.B.—Nothing to be stated against (d) if the patient is a Government servant.

(REVERSE.)

List of concessions granted to \_\_\_\_\_ sent for anti-rabic treatment.

Advance of one month's pay

Road journey allowance to the entraining Railway Station

class Railway fare ( \_\_\_\_\_ tickets) to

Third class free tickets from \_\_\_\_\_ to

class Steamer or boat hire R \_\_\_\_\_ per head from

Diet en route \_\_\_\_\_ days at \_\_\_\_\_ per day

Road journey allowance Kalka to Kasauli :—

Mileage R

Rickshaw R

Pony hire R

Coolie R

NOTE 1.—Copies of this form may be obtained gratis on application at the nearest dispensary or police station.

NOTE 2.—Rates of conveyances plying between Kalka and Kasauli :—

	Rs.	A.	P.
Coolie . . . . .	0	5	9
Baggage mule . . . . .	0	15	0
Dooly . . . . .	2	6	0
Pony, 1st class . . . . .	2	9	9
Pony, 2nd class . . . . .	1	9	9
Dandy (8 coolies) . . . . .	4	12	0
Rickshaw (8 coolies) . . . . .	6	4	0

*Page 152, Appendix 8A as inserted by Correction No. 100, dated  
15th October 1922—*

*Insert the following at the end of paragraph 6 :—*

“ or if he is a non-gazetted Government servant, from the head of the,  
office under whom he was last employed.”

[C. A. C., I, 8th Edn., No. 302, dated 2nd January 1924.]

No. 269.

*Page 152.*

*Exception under Rule 5 to Appendix 8A as introduced by Correction No. 100, dated 15th October 1922.*

*Insert the following at the end of this Exception :—*

“but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.”

[C. A. C. I., 8th Edition, No. 269, dated 1st August 1923.]

*Page 152, Appendix 8B (inserted by Correction No. 132,  
dated the 2nd January 1923) —*

*Rule 2.—Insert the following as a Note under this Rule :—*

NOTE.—Passage advances may be granted from general revenues to Government servants referred to in this rule, while they are in foreign service. In such cases the Government servants concerned should be held personally responsible for monthly repayments of the advances drawn.

[C. A. C. I., 8th Edition, No. 263, dated 1st August 1923.]

Page 152--

*Insert the following as Appendix 8 A : --*

## APPENDIX 8 A.

(See Chap. 3, Art. 41.)

**Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.**

1. Transfers on duty may be of two kinds :—

- (1) A Government servant may proceed on duty from one province or circle of audit to another.
- (2) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government servant should obtain a certificate in the form attached to these rules.

3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.

5. If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury

Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

*Exception.*—As an exception to Rules 3, 4 and 5 above, the last-pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office, and need not be countersigned by the Audit Officer concerned.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay.

7. A Government servant who has drawn his leave salary in India should, before returning to duty obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

### *Last-pay Certificate.*

Last-pay certificate of Mr.....  
of the .....  
proceeding on .....  
to .....

2. He has been paid up to .....  
=at the following rates :—

*Particulars,*

*Rate.*

Pay.

Additional pay for officiating.

Exchange Compensation Allowance.

.....  
.....

*Deductions.*

.....  
.....  
.....



3. He made over charge of the office of .....  
 .....  
 on the ..... noon of .. .. .

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

<i>Period.</i>	<i>Rate.</i>	<i>Amount.</i>
From..... to ..... at Rs. .... a month.		
From..... to ..... at Rs. .... a month.		
From..... to ..... at Rs. .... a month.		

*Dated at*

..... 192 .

*Accountant General.*

## REVERSE.

### *Details of recoveries.*

Nature of recovery .....  
 Amount Rs. ....  
 To be recovered in ..... instalments.

### *Deductions made from leave salary.*

From ..... to ..... on account of .....	Rs. ....
From ..... to .. on account of .....	Rs. ....
From ..... to ..... on account of .....	Rs. ....

No. 331.

*Page 152, Appendix 8-B, as introduced by correction No. 132, dated 2nd January 1923—*

*Note to Rule 6.*

*Insert the following as item (3) under this Note :—*

*“(3) The Central Board of Revenue in respect of the officers of the Income Tax Department.”*

[C. A. C., I, 8th Edn., No. 331, dated 1st July 1924.]

*Appendix 8B (inserted by Correction No. 132, dated 2nd January 1923).*

(1) *For Rule 3 substitute the following :—*

“3. An advance may be made to a Government servant for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage.”

(2) *Cancel Rule 7.*

(3) *For Rule 9(c) substitute* “The borrower will submit to the Audit Officer concerned or, if the advance is paid in England to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or *vice versa*), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced shall be recoverable at once. If the receipts produced are for an amount less than that advanced the balance shall be recoverable at once.”

*Insert the following as Appendix 8 B :—*

## APPENDIX 8 B.

[SEE CHAP. 9, ART. 159 (i).]

**Rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.**

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

2. These rules apply only to advances to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department, and to Military commissioned officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ.

3. An advance may be made to a Government servant proceeding on leave out of India for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000, whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Government of India, or other subordinate authority to whom the power may be delegated with the consent of the Finance Department or the local Government under whose administrative control the Government servant is serving.

**NOTE.**—Powers have been delegated under this rule to the following authorities:—

- (1) Auditor General : in respect of Accountants General and other officers of the Indian Audit and Accounts Service who are under his administrative control.
- (2) The Controller of the Currency : in respect of the superior staff of the Mint and Assay Departments and officers of the Indian Audit and Accounts Service who are under his administrative control for the time being.

7. If the family proceeds out of or returns to India unaccompanied by the Government servant, separate advances may be made for their passage in both directions, but no advance will be admissible under this rule for a member of the family in respect of whom an advance has previously been made unless the Government servant himself has proceeded out of India on leave since that advance was made. In making application for an advance under this rule, the Government servant should certify that the conditions of the rule are satisfied.

8. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave, and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for an advance for the same purpose under the rules regulating the General Provident Fund or any other similar provident fund rules.

9. (a) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (b) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may however make repayment in less than thirty-six instalments or may repay two or more instalments at the same time.

(b) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment a department of the Government of India or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

(c) The borrower will submit to the audit officer concerned, or if the advance is paid in England, to the High Commissioner for India, within 3 weeks of the receipt of the advance, receipts showing the amount of payments made for passages. In the event of failure to comply with this rule, the amount advanced shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

10. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of return passages to India of the Government servant and his family, provided no advance for the same journey has been previously made.

11. A Government servant receiving an advance under these rules, will, on receipt of the advance, sign and deposit with Government, an undertaking in the form shown in the annexure to these rules.

## ANNEXURE.

MEMORANDUM OF AGREEMENT made the

day of

192 . BETWEEN

of

(hereinafter called the Borrower) of the one part, and the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Lender) of the other part.

WHEREAS the Borrower (s family) is proceeding to  
returning from

on leave  
on expiry of leave (with his family) and has in accordance with Resolution of the Finance Department, Government of India, No. 88-A, dated the 29th January 1923, requested the Lender to lend him free of interest Rs.                      towards defraying the cost of his  
their passage(s) to (and back to India) which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators covenants with the Lender to repay the said loan by 36 equal monthly instalments the first instalment to be payable on the date of first payment of a full month's pay, after the advance is granted, no recoveries being made while the Borrower is on leave, and hereby authorises the Lender to deduct the amount of such monthly instalments from the pay of the Borrower PROVIDED ALWAYS and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan is repaid or if he does not produce receipts for the said passage(s) or does not comply with any of the conditions on which the loan is made, as specified in the aforesaid Resolution, within three weeks from the date hereof the loan is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of:—

Witness.

Address.

Occupation,

*Insert the following as a new Appendix 8 C, under the title "Treasury Orders."*

## APPENDIX 8 C.

[ SEE INTRODUCTORY NOTES—PARA. 1.]

*Treasury Orders.*

With the previous sanction of the Secretary of State in Council, the Governor-General in Council is pleased to issue the following general orders under rule 16 of the devolution rules:—

SECTION I.—*Short title and date of effect.*

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—*Definitions.*

2. In these orders:—

- (a) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.
- (b) *Collector* means the chief officer in charge of the revenue administration of a district.
- (c) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.
- (d) *Treasury* includes a sub-treasury.
- (e) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—*Location of moneys standing in the public account.*

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply:—

- (a) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.
- (b) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

- (c) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the incoming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

#### SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

9. (a) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor General.

(b) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

(c) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

#### SECTION VI.—*Custody of moneys standing in the public account.*

10. (a) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

(b) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

#### SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

#### SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor-General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor-General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(a) A treasury officer may permit withdrawal for the following purposes :—

- (i) To pay sums due by Government to the drawing officer.

(ii) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by

(1) other Government servants or

(2) private parties.

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(iv) To pay direct from the treasury sums due by Government to a private party.

(b) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (a) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

#### SECTION IX.—*Responsibility for moneys withdrawn.*

27. (a) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing



officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

#### SECTION X.—General Exception.

29. A Governor in Council may not, without the sanction of the Governor-General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

#### APPENDIX A.

The following are the rules which govern the opening by a Government servant of a separate account with a bank for the deposit of moneys received by him in his official capacity :—

(I) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

(II) A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the principal auditor concerned.

(III) Accounts may be opened without restriction by the following classes of Government servant :—

An Administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and of Madras.

An Accountant-General of a High Court or the Account Officer of a High Court on the Original Side.

(IV) Except as provided in rules (I) to (III), no Government servant may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of a principal auditor. The following conditions govern the grant of such sanction :—

(a) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.

(b) Permission may not be given in the following cases :—

(i) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.

(ii) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department; or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.

(iii) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.

(iv) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.

(c) In cases not covered by clauses (a) and (b) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.

(V) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may be opened with any other bank; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

Page 153, Form 1, Heading—

Substitute “ Pay Bill of Gazetted Government Servants ”  
for “ Salary Bill.”

Second entry.—For the entry “ My pay as ” substitute  
“ My substantive pay as ”.

Third entry.—For the entry “ Acting allowance as ”  
substitute “ Additional pay for officiating ”.

Fourth entry.—For the entry  $\frac{\text{“ Deputation (Duty) ”}}{\frac{\text{Deputation (Local) } + \text{Duty}}{\text{Local}}}$  allowance

as ” substitute  $\frac{\text{“ Special pay ”} + \text{“ Personal pay ”} + \text{“ Overseas pay ”} + \text{“ Technical pay ”} + \text{“ Compensatory Allowance ”}}{\text{“ ”}}$

Footnotes, line 5.—For “ annuity deductions ” substitute  
“ deductions on account of Civil Service Provident  
Fund ”.

Lines 7 and 8.—Substitute “ Indian Civil Service  
Provident Fund ” for “ Indian Civil Service  
Annuity Fund ”.

Line 9.—Substitute “ pay bills ” for “ salary  
bills ”.